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September 3, 2004

BY HAND

Mary L. Cottrell, Secretary
Massachusetts Department of Telecommunications
and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: Fitchburg Gas and Electric Light Company, D.T.E. 04-48

Dear Ms. Cottrell:

Enclosed for filing please find an original and nine (9) copies of the Reply Brief
of Fitchburg Gas and Electric Light Company in the above-captioned proceeding.

Thank you for your attention to this matter.

Very truly yours,



Scott J. Mueller

SJM:cac

Enclosures

cc: Wilner Borgella, Jr., Asst. Attorney General
Kevin Brannelly, Dir., Div. of Rates and Revenue Requirements
Caroline Bulger, Hearing Officer
Paul Osborne, Rates and Revenue Division
Joseph Passagio, Rates and Revenue Division

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Petition of Fitchburg Gas and Electric
Light Company for Approval of Tariffs
To Provide Recovery for Costs Associated
With Its Obligations to Provide Employee
Pension Benefits and Post-Retirement
Benefits Other than Pensions

D.T.E. 04-48

CERTIFICATE OF SERVICE

I certify that I have this day served the foregoing document upon the Department of Telecommunications and Energy and parties of record in accordance with the requirements of 220 C.M.R. 1.05 (Department's Rules of Practice and Procedures).



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Dated: September 3, 2004